FYE 2009 Review - Annual Financial Report

School District: Hart County

Audit Firm Name: Stile, Carter & Associates

Date: 1/28/2010 1st Audit Reviewer: Jeffrey Coulter

2nd Audit Reviewer:

Date Generated: January 29, 2010 4:16:10 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 1 (General) (110)					
Revenue (Local) - 1XXX	3,719,095.68	3,781,935.91	-62,840.23	3,781,936.00	-0.09
Revenue (State) - 3900 (On-Behalf Payments)	0.00	3,677,352.20	-3,677,352.20	0.00	3,677,352.20 On Behalf payments refer Pg 14 Financial Audit
					report
Revenue (State) – 3XXX (Not 3900)	10,897,241.00	10,883,241.00	14,000.00	14,560,593.00	-3,677,352.00
Revenue (Federal) – 4XXX	5,021.75	5,021.75	0.00	5,022.00	-0.25
Total Revenues	14,621,358.43	18,347,550.86	-3,726,192.43	18,347,551.00	-0.14
Expenditures-Not including Transfers Out or On Behalf	14,311,853.46	14,311,853.46	0.00	17,989,205.00	-3,677,351.54
Expenditures-On Behalf	0.00	3,677,352.20	-3,677,352.20	0.00	3,677,352.20
Total Expenditures	14,311,853.46	17,989,205.66	-3,677,352.20	17,989,205.00	0.66
Excess (Deficiency) of Revenues Over Expenditures	309,504.97	358,345.20	-48,840.23	358,346.00	-0.80
Other Financing Sources - Not Transfers In	150.00	150.00	0.00	150.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	46,062.00	46,062.00	0.00	46,062.00	0.00
Total Other Financing Sources, Uses and Transfers	-45,912.00	-45,912.00	0.00	-45,912.00	0.00
Net Change in Fund Balance	263,592.97	312,433.20	-48,840.23	312,434.00	-0.80
Beginning Fund Balance - July 1	1,652,591.78	1,652,591.78	0.00	1,652,594.00	-2.22
Ending Balance - June 30	1,916,184.75	1,965,024.98	-48,840.23	1,965,028.00	-3.02
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
On-Behalf Payments Comparison - Fund 1					
On-Behalf Revenues by Fund	0.00	3,677,352.20	-3,677,352.20	3,677,352.00	0.20 Refer to Pg 35 Note Q Financial Audit Report
On-Behalf Expenditures by Fund	0.00	3,677,352.20	-3,677,352.20	3,677,352.00	0.20
Difference	0.00	0.00	0.00	0.00	0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 2 (Special Revenue) (220)					
Revenue (Local) - 1XXX	83,093.21	83,363.33	-270.12	83,363.00	0.33
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX (not 3900)	1,528,952.86	1,528,952.86	0.00	1,528,953.00	-0.14
Revenue (Federal) – 4XXX	2,709,291.07	2,709,291.07	0.00	2,709,291.00	0.07
Total Revenues	4,321,337.14	4,321,607.26	-270.12	4,321,607.00	0.26
Expenditures-Not including Transfers Out and not 0280	4,311,340.13	4,296,539.39	14,800.74	4,296,539.00	0.39
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Total Expenditures	4,311,340.13	4,296,539.39	14,800.74	4,296,539.00	0.39
Excess (Deficiency) of Revenues Over Expenditures	9,997.01	25,067.87	-15,070.86	25,068.00	-0.13
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	46,062.00	46,062.00	0.00	46,062.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	46,062.00	46,062.00	0.00	46,062.00	0.00
Net Change in Fund Balance	56,059.01	71,129.87	-15,070.86	71,130.00	-0.13
Beginning Fund Balance - July 1	0.00	0.00	0.00	12,499.00	-12,499.00 Unexplained difference in begiining balance and not matching last year ending balance
Ending Balance - June 30	56,059.01	71,129.87	-15,070.86	83,629.00	-12,499.13
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
On-Behalf Payments Comparison - Fund 2					
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00



Net Change in Fund Balance 0.00 <t< th=""><th></th><th>Un-audited AFR</th><th>Audited AFR</th><th>Difference</th><th>Audit Report</th><th>Difference Comments</th></t<>		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Revenue (State) - 3XXX	Fund 310 (Capital Outlay) (310)					
Total Reviews 214,235.0 214,235.0 0.00 214,235.00 214,235.00 214,235.00 214,235.00 214,235.00 214,235.00 214,235.00 200.00 214,235.00 Refer pg. 9F Financial Audit Report, differences are not receasily identifiable Total Expenditures 214,235.00 200.00 214,235.	Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out 214,235.00 214,2	Revenue (State) – 3XXX	214,235.00	214,235.00	0.00	214,235.00	0.00
Total Expenditures	Total Revenues	214,235.00	214,235.00	0.00	214,235.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	Expenditures-Not including Transfers Out	214,235.00	214,235.00	0.00	0.00	
Other Financing Sources - Not Transfers in Only – SXXX Transfers 0.00<	Total Expenditures	214,235.00	214,235.00	0.00	0.00	214,235.00
Other Financing Sources - Transfers In Only - 52XX Transfers 0.00 2.14,235.00 2.14,235.00 0.00	Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	214,235.00	-214,235.00
Other Financing Uses - Not Transfers Out Only 0.00 0.00 0.00 0.00 0.00 2.14,235.00 2.21,235.00	Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only 0.00 0.00 214,235.00 200	Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers 0.00 0.00 -214,235.00 214,235.00 Comment of the Change in Fund Balance 0.00	Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance 0.00 <t< td=""><td>Other Financing Uses - Transfers Out Only</td><td>0.00</td><td>0.00</td><td>0.00</td><td>214,235.00</td><td>-214,235.00</td></t<>	Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	214,235.00	-214,235.00
Beginning Fund Balance - July 1 0.00	Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-214,235.00	214,235.00
Ending Balance - June 30 0.00 0	Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Fund 320 (Building) (320) Revenue (Local) - 1XXX 297,015.00 297,015.00 0.00 297,015.00	Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Fund 320 (Building) (320) Revenue (Local) - 1XXX 297,015.00 297,015.00 297,015.00 297,015.00 297,015.00 0.00 297,015.00 0.00 297,015.00 0.00 297,015.00 0.00 297,015.00 0.00 466,734.00 0.00 466,734.00 0.00 466,734.00 0.00 763,749.00 0.00 763,749.00 0.00 762,318.61 0.00 0.00 672,318.61 672,318.61 0.00 0.00 0.00 672,318.61 672,318.61 0.00 0.00 0.00 672,318.61 672,318.61 0.00 0.00 0.00 672,318.61 0.00 0.00 0.00 672,318.61 0.00 0.00 0.00 0.00 672,318.61 0.00	Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
Revenue (Local) - TXXX 297,015.00 297,015.00 297,015.00 297,015.00 0.00 297,015.00 0.00 466,734.00 0.00 466,734.00 0.00 466,734.00 0.00 763,749.00 0.00 763,749.00 0.00 763,749.00 0.00 672,318.61 672,318.61 0.00 0.00 672,318.61 Refer Pg 39 Financial Audit Report, differences are not readily identifiable Total Expenditures 672,318.61 672,318.61 0.00 0.00 672,318.61 not readily identifiable Excess (Deficiency) of Revenues Over Expenditures 91,430.39 91,430.39 0.00 0.00 672,318.61 not readily identifiable Other Financing Sources - Not Transfers In 0.00 0.00 0.00 672,318.61 0.00		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Revenue (State) – 3XXX 466,734.00 466,734.00 0.00 466,734.00 0.00 763,749.00 0.00 763,749.00 0.00 763,749.00 0.00 763,749.00 0.00 763,749.00 0.00 672,318.61 Refer Pg 39 Financial Audit Report, differences are not readily identifiable Total Expenditures 672,318.61 672,318.61 0.00 0.00 672,318.61 8672,318.61 0.00 0.00 672,318.61 672,318.61 0.00 0.00 672,318.61 672,318.61 672,318.61 0.00 0.00 672,318.61 672,318.61 672,318.61 0.00 0.00 672,318.61 672,318.61 0.00 0.00 672,318.61 672,318.61 0.00 0.00 672,318.61 672,318.61 0.00 <td< td=""><td>Fund 320 (Building) (320)</td><td></td><td></td><td></td><td></td><td></td></td<>	Fund 320 (Building) (320)					
Total Revenues 763,749.00 763,749.00 0.00 763,749.00 0.00 672,318.61 Refer Pg 39 Financial Audit Report, differences are not readily identifiable Total Expenditures 672,318.61 672,318.61 0.00 0.00 672,318.61 Refer Pg 39 Financial Audit Report, differences are not readily identifiable Total Expenditures 672,318.61 672,318.61 0.00 0.00 672,318.61 Refer Pg 39 Financial Audit Report, differences are not readily identifiable Excess (Deficiency) of Revenues Over Expenditures 91,430.39 91,430.39 0.00 763,749.00 672,318.61 —672,319.00 —672,319.00 —672,319.00 —672,319.00 —672,319.00 —672,319.00 —672,319.00 —672,319.00 —672,319.00 —672,319.00 —672,319.00 —672,319.00<	Revenue (Local) - 1XXX	297,015.00	297,015.00	0.00	297,015.00	0.00
Expenditures-Not including Transfers Out 672,318.61 672,318.61 0.00 0.00 672,318.61 Refer Pg 39 Financial Audit Report, differences are not readily identifiable Total Expenditures 672,318.61 672,318.61 0.00 0.00 672,318.61 672,318.61 0.00 0.00 672,318.61 672,318.61 672,318.61 0.00 0.00 672,318.61 672,318.61 0.00 0.00 672,318.61 0.00 0.00 672,318.61 0.00 0.00 672,318.61 0.00	Revenue (State) – 3XXX	466,734.00	466,734.00	0.00	466,734.00	0.00
Cotal Expenditures 672,318.61 672,318.61 0.00 0.00 672,318.61 Excess (Deficiency) of Revenues Over Expenditures 91,430.39 91,430.39 0.00 763,749.00 -672,318.61 Other Financing Sources - Not Transfers In 0.00 0.00 0.00 0.00 Other Financing Sources - Transfers In Only - 52XX Transfers 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 672,319.00 -672,319.00 Total Other Financing Sources, Uses and Transfers 0.00 0.00 0.00 672,319.00 672,319.00 Net Change in Fund Balance 91,430.39 91,430.39 0.00 91,430.00 0.39 Beginning Fund Balance - July 1 8,356.62 8,356.62 0.00 8,357.00 0.38	Total Revenues	763,749.00	763,749.00	0.00	763,749.00	0.00
Excess (Deficiency) of Revenues Over Expenditures 91,430.39 91,430.39 0.00 763,749.00 -672,318.61 Other Financing Sources - Not Transfers In 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Transfers In Only - 52XX Transfers 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 672,319.00 -672,319.00 Total Other Financing Sources, Uses and Transfers 0.00 0.00 0.00 672,319.00 672,319.00 Net Change in Fund Balance 91,430.39 91,430.39 0.00 91,430.00 0.39 Beginning Fund Balance - July 1 8,356.62 8,356.62 0.00 8,357.00 -0.38	Expenditures-Not including Transfers Out	672,318.61	672,318.61	0.00	0.00	
Other Financing Sources - Not Transfers In 0.00 0.00 0.00 0.00 0.00 0.00 Other Financing Sources - Transfers In Only – 52XX Transfers 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 672,319.00 -672,319.00 Total Other Financing Sources, Uses and Transfers 0.00 0.00 0.00 672,319.00 Net Change in Fund Balance 91,430.39 91,430.39 0.00 91,430.00 0.39 Beginning Fund Balance - July 1 8,356.62 8,356.62 0.00 8,357.00 -0.38	Total Expenditures	672,318.61	672,318.61	0.00	0.00	672,318.61
Other Financing Sources - Transfers In Only – 52XX Transfers 0.00 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 672,319.00 -672,319.00 Total Other Financing Sources, Uses and Transfers 0.00 0.00 0.00 -672,319.00 672,319.00 Net Change in Fund Balance 91,430.39 91,430.39 0.00 91,430.00 0.39 Beginning Fund Balance - July 1 8,356.62 8,356.62 0.00 8,357.00 -0.38	Excess (Deficiency) of Revenues Over Expenditures	91,430.39	91,430.39	0.00	763,749.00	-672,318.61
Other Financing Uses - Not Transfers Out 0.00 0.00 0.00 0.00 0.00 Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 672,319.00 -672,319.00 Total Other Financing Sources, Uses and Transfers 0.00 0.00 -672,319.00 672,319.00 Net Change in Fund Balance 91,430.39 91,430.39 0.00 91,430.00 0.39 Beginning Fund Balance - July 1 8,356.62 8,356.62 0.00 8,357.00 -0.38	Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only 0.00 0.00 0.00 672,319.00 -672,319.00 Total Other Financing Sources, Uses and Transfers 0.00 0.00 -672,319.00 672,319.00 Net Change in Fund Balance 91,430.39 91,430.39 0.00 91,430.00 0.39 Beginning Fund Balance - July 1 8,356.62 8,356.62 0.00 8,357.00 -0.38	Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers 0.00 0.00 -672,319.00 672,319.00 Net Change in Fund Balance 91,430.39 91,430.39 0.00 91,430.00 0.39 Beginning Fund Balance - July 1 8,356.62 8,356.62 0.00 8,357.00 -0.38	Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance 91,430.39 91,430.39 0.00 91,430.00 0.39 Beginning Fund Balance - July 1 8,356.62 8,356.62 0.00 8,357.00 -0.38	Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	672,319.00	-672,319.00
Beginning Fund Balance - July 1 8,356.62 8,356.62 0.00 8,357.00 -0.38	T. J. O.J. St. J. O. J. J. T. C.	0.00	0.00	0.00	-672.319.00	672.319.00
	Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00		
	5				·	
Ending Balance - June 30 99,787.01 99,787.01 0.00 99,787.00 0.01	Net Change in Fund Balance	91,430.39	91,430.39	0.00	91,430.00	0.39



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 360 (Construction) (360)					
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 400 - Debt Service Fund					
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00 Debt Services not reported in AFR
Revenue State (3XXX)	0.00	0.00	0.00	903,126.00	-903,126.00
Total Revenues	0.00	0.00	0.00	903,126.00	-903,126.00
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,791,379.00	-1,791,379.00
Total Expenditures	0.00	0.00	0.00	1,791,379.00	-1,791,379.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-888,253.00	888,253.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	886,554.00	-886,554.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	886,554.00	-886,554.00
Net Change in Fund Balance	0.00	0.00	0.00	-1,699.00	1,699.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,699.00	-1,699.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 410 - Debt Service Fund - SFCC					
5 1 4 (2) (2) (2)					
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00
Revenue Local (1XXX) Revenue State (3XXX)	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00
, ,					
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00
Revenue State (3XXX) Total Revenues	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00
Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00	0.00 0.00 0.00
Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00
Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00
Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only - 52XX Transfers	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00
Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only – 52XX Transfers Other Financing Uses - Not Transfers Out	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only – 52XX Transfers Other Financing Uses - Not Transfers Out Other Financing Uses - Transfers Out Only	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00
Revenue State (3XXX) Total Revenues Expenditures - Not Including Transfers Out Total Expenditures Excess (Deficiency) of Revenues Over Expenditures Other Financing Sources - Not Transfers In Other Financing Sources - Transfers In Only – 52XX Transfers Other Financing Uses - Not Transfers Out Other Financing Uses - Transfers Out Only Total Other Financing Sources, Uses and Transfers	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Governmental Funds					
Total Revenues - Governmental Funds	19,920,679.57	23,647,142.12	-3,726,462.55	24,550,268.00	-903,125.88 Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	19,509,747.20	23,172,298.66	-3,662,551.46	24,077,123.00	-904,824.34
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	410,932.37	474,843.46	-63,911.09	473,145.00	1,698.46
Total Other Financing Sources, Uses and Transfers - Governmental Funds	150.00	150.00	0.00	150.00	0.00
Net Change in Fund Balance - Governmental Funds	411,082.37	474,993.46	-63,911.09	473,295.00	1,698.46
Beginning Fund Balance - July 1 - Governmental Funds	1,660,948.40	1,660,948.40	0.00	1,675,149.00	-14,200.60
Ending Fund Balance - June 30 - Governmental Funds	2,072,030.77	2,135,941.86	-63,911.09	2,148,444.00	-12,502.14
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Food Service - Funds 51 and 81 (510) (810)					
Operating Revenue - Not Interest Income (Local) - 1XXX	408,329.09	405,818.09	2,511.00	405,818.00	0.09
Total Operating Revenues	408,329.09	405,818.09	2,511.00	405,818.00	0.09
Expenditures-Not including Transfers Out or On-behalf	1,356,852.06	1,418,492.32	-61,640.26	1,578,387.00	-159,894.68 Refer Pg 17 Financial Audit Report, difference are not readily identifiable
Expenditures-On Behalf	0.00	191,105.77	-191,105.77	0.00	191,105.77 Refer Pg 17 Financial Audit Report, difference are not readily identifiable
Expenditures - Depreciation Only (Fund 81)	51,711.22	51,711.22	0.00	51,711.00	0.22
Total Operating Expenses	1,408,563.28	1,661,309.31	-252,746.03	1,630,098.00	31,211.31
Operating Income (Loss)	-1,000,234.19	-1,255,491.22	255,257.03	-1,224,280.00	-31,211.22
Non-Operating Revenue - Interest Income Only (Local) - 1510	1,617.72	1,617.72	0.00	1,618.00	-0.28
Revenue (State) – 3XXX	14,163.00	14,163.00	0.00	14,163.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	191,105.77	-191,105.77	191,106.00	-0.23
Donated Commodities – 4550	0.00	64,016.00	-64,016.00	64,016.00	0.00
Revenue (Federal) - 4XXX, not 4550	829,383.00	831,894.00	-2,511.00	831,894.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	845,163.72	1,102,796.49	-257,632.77	1,102,797.00	-0.51
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Change in Net Assets	-155,070.47	-152,694.73	-2,375.74	-121,483.00	-31,211.73
Beginning Net Assets - July 1	287,843.32	287,843.32	0.00	1,226,762.00	 -938,918.68 Unexplained differnce in beginning balance and not maRefer Pg 17 Financial Audit Report, difference are not readily identifiabletching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Fund 51 and 81 Ending Net Assets - June 30	132,772.85	135,148.59	-2,375.74	1,105,279.00	-970,130.41
Office of District Support Services		CVE	RY CHILD		Support Education Excellence in Kentucky

Office of District Support Services 15th Floor Capital Plaza Tower 500 Mero Street Frankfort, KY 40601



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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments	
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Other Enterprise (Proprietary) Funds - 5X					
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Proprietary Funds					
Total Operating Revenues - Proprietary Funds	408,329.09	405,818.09	2,511.00	405,818.00	0.09 Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	1,408,563.28	1,661,309.31	-252,746.03	1,630,098.00	31,211.31
Operating Income (Loss) - Proprietary Funds	-1,000,234.19	-1,255,491.22	255,257.03	-1,224,280.00	-31,211.22
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	845,163.72	1,102,796.49	-257,632.77	1,102,797.00	-0.51
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) - Proprietary Funds	-155,070.47	-152,694.73	-2,375.74	-121,483.00	-31,211.73
Net Assets, July 1, 2008 - Proprietary Funds	287,843.32	287,843.32	0.00	1,226,762.00	-938,918.68 Refer Pg 17 Financial Audit Report, difference are not readily identifiable
Net Assets, June 30, 2009 - Proprietary Funds	132,772.85	135,148.59	-2,375.74	1,105,279.00	-970,130.41



Total Additions 0.00		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Additions (State) – 30XX	Fiscal Agent Funds - Fund 6X					
Total Additions 0.00	Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Decide Licitisms 0.00 <td>Additions (State) – 3XXX</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>0.00</td>	Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Deductions 0.00 0.00 0.00 0.00 Change in Net Assets 0.00 0.00 0.00 0.00 Engling Net Assets - July 1 0.00 0.00 0.00 0.00 Engling Net Assets - July 20 0.00 0.00 0.00 0.00 Engling Net Assets - Jule 30 0.00 0.00 0.00 0.00 0.00 Trust and Agency Funds - Fund 7XXX 742.47 7.00 0.00 0.00 0.00 Additions (Slack) - 10XX 742.47 7.24.47 0.00 0.00 0.00 Total Additions (Slack) - 10XXX 742.47 2.00 0.00 0.00 0.00 Total Additions (Slack) - 10XXX 742.47 2.00 0.00 0.00 0.00 Total Additions (Slack) - 10XXX 742.47 2.00 0.00 0.00 0.00 Total Additions (Slack) - 10XXX 742.47 2.00 0.00 0.00 0.00 0.00 Total Additions (Slack) - 10XXX 742.47 2.00 0.00 0.00 0.00	Total Additions	0.00	0.00	0.00	0.00	0.00
Change in Net Assets - July 1	Deductions	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1 0.00	Total Deductions	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 0.00 <t< td=""><td>Change in Net Assets</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td><td>0.00</td></t<>	Change in Net Assets	0.00	0.00	0.00	0.00	0.00
Name	Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Trust and Agency Funds - Fund 7XXX	Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Additions (Izeal) - 1XXX		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Additions (State) – 3XXX	Trust and Agency Funds - Fund 7XXX					
Total Additions 242.47 242.47 0.00 242.00 0.47 Deductions 529.58 529.58 0.00 530.00 -0.42 Total Deductions 529.58 529.58 0.00 530.00 -0.42 Change in Net Assets	Additions (Local) - 1XXX	242.47	242.47	0.00	242.00	0.47
Deductions 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.58 529.50 529	Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00
Total Deductions	Total Additions	242.47	242.47	0.00	242.00	0.47
Change in Net Assets -287.11 -287.11 0.00 -288.00 0.89	Deductions	529.58	529.58	0.00	530.00	-0.42
Beginning Net Assets - July 1 0.00 0.00 2.929.00 2.2929.00 Local place differences in beginning balance and not matching last year ending balance. Ending Net Assets - June 30 -287.11 -287.11 -287.11 0.00 22,641.00 -22,928.11 Comments Total Fiduciary Funds Un-audited AFR Audited AFR Difference Audit Report Difference Comments Total Additions - Fiduciary Funds 242.47 0.00 242.00 0.47	Total Deductions	529.58	529.58	0.00	530.00	-0.42
Ending Net Assets - June 30 287.11 287.11 0.00 22,441.00 22,928.11 Comments Total Fiduciary Funds Un-audited AFR Audited AFR 0.00 24,240 0.41	Change in Net Assets	-287.11	-287.11	0.00	-288.00	0.89
Name of the part	Beginning Net Assets - July 1	0.00	0.00	0.00	22,929.00	
Total Fiduciary Funds Total Additions - Fiduciary Funds 242.47 242.47 30.00 242.00 30.47 Total Deductions - Fiduciary Funds 529.58 529.58 30.00 530.00 -0.42 Change in Net Assets - Fiduciary funds -287.11	Ending Net Assets - June 30	-287.11	-287.11	0.00	22,641.00	-22,928.11
Total Additions - Fiduciary Funds 242.47 242.47 0.00 242.00 0.47 Total Deductions - Fiduciary Funds 529.58 529.58 0.00 530.00 -0.42 Change in Net Assets - Fiduciary funds -287.11 -287.11 0.00 -288.00 0.89 Beginning Net Assets July 1 - Fiduciary Funds 0.00 0.00 0.00 22,929.00 -22,929.00 Inexplained differnces in beginning balance and not matching last year ending balance and not matching last year ending balance Ending Net Assets - June 30 - Fiduciary Funds -287.11 -287.11 0.00 22,641.00 -22,929.00 Comments Fund 51 On-Behalf Payments Comparison Un-audited AFR Audited AFR Difference Audit Report Difference Comments Fund 51 - On-Behalf Revenues 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Deductions - Fiduciary Funds 529.58 529.58 0.00 530.00 -0.42 Change in Net Assets - Fiduciary funds -287.11 -287.11 0.00 -288.00 0.89 Beginning Net Assets July 1 - Fiduciary Funds 0.00 0.00 0.00 22,929.00 -22,929.00 Unexplained differnces in beginning balance and not matching last year ending balance Ending Net Assets - June 30 - Fiduciary Funds -287.11 -287.11 0.00 22,641.00 -22,928.11 Fund 51 On-Behalf Payments Comparison Un-audited AFR Audited AFR Difference Audit Report Difference Comments Fund 51 - On-Behalf Revenues 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - On-Behalf Expenditures 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00	Total Fiduciary Funds					
Change in Net Assets - Fiduciary funds -287.11 -287.11 0.00 -288.00 0.89 Beginning Net Assets July 1 - Fiduciary Funds 0.00 0.00 0.00 22,929.00 -22,929.00 Unexplained differnces in beginning balance and not matching last year ending balance Ending Net Assets - June 30 - Fiduciary Funds -287.11 -287.11 0.00 22,641.00 -22,928.01 Comments Fund 51 On-Behalf Payments Comparison Un-audited AFR Audited AFR Difference Audit Report Difference Comments Fund 51 - On-Behalf Revenues 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - On-Behalf Expenditures 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00	Total Additions - Fiduciary Funds	242.47	242.47	0.00	242.00	0.47
Beginning Net Assets July 1 - Fiduciary Funds 0.00 0.00 0.00 0.00 22,929.00 22,929.00 Unexplained differnces in beginning balance and not matching last year ending balance and not matching last year ending balance. Ending Net Assets - June 30 - Fiduciary Funds 2-287.11 2-287.11 0.00 22,641.00 22,641.00 -22,928.11 Un-audited AFR Audited AFR Difference Audit Report Difference Comments Fund 51 On-Behalf Payments Comparison Fund 51 - On-Behalf Revenues 0.00 191,105.77 191,105.77 191,106.00 -0.23 Fund 51 - On-Behalf Expenditures 0.00 191,105.77 191,105.77 191,106.00 0.00 0.00 Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00	Total Deductions - Fiduciary Funds	529.58	529.58	0.00	530.00	-0.42
Ending Net Assets - June 30 - Fiduciary Funds 2-287.11 -287.11 0.00 22,641.00 -22,928.11 Un-audited AFR Audited AFR Difference Audit Report Difference Comments Fund 51 - On-Behalf Revenues 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - On-Behalf Expenditures 0.00 191,105.77 -191,105.77 191,106.00 0.00 Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00	Change in Net Assets - Fiduciary funds	-287.11	-287.11	0.00	-288.00	0.89
Un-audited AFR Audited AFR Difference Audit Report Difference Comments Fund 51 On-Behalf Payments Comparison 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - On-Behalf Expenditures 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00	Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	22,929.00	
Fund 51 On-Behalf Payments Comparison Fund 51 - On-Behalf Revenues 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - On-Behalf Expenditures 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Ending Net Assets - June 30 - Fiduciary Funds	-287.11	-287.11	0.00	22,641.00	-22,928.11
Fund 51 - On-Behalf Revenues 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - On-Behalf Expenditures 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 51 - On-Behalf Expenditures 0.00 191,105.77 -191,105.77 191,106.00 -0.23 Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Fund 51 On-Behalf Payments Comparison					
Fund 51 - Difference On-Behalf Revenues to Expenditures 0.00 0.00 0.00 0.00 0.00	Fund 51 - On-Behalf Revenues	0.00	191,105.77	-191,105.77	191,106.00	-0.23
	Fund 51 - On-Behalf Expenditures	0.00	191,105.77	-191,105.77	191,106.00	-0.23
	Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00
Un-audited AFR Audited AFR Difference Audit Report Difference Comments		Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Depreciation Expense (0740)	Depreciation Expense (0740)					
Depreciation Expense - Fund 8 1,296,648.65 1,299,087.92 -2,439.27 1,299,088.00 -0.08 Refer Pg 35 Financial Audit Report	Depreciation Expense - Fund 8	1,296,648.65	1,299,087.92	-2,439.27	1,299,088.00	-0.08 Refer Pg 35 Financial Audit Report
Depreciation Expense - Fund 81 51,711.22 51,711.22 0.00 51,711.00 0.22	Depreciation Expense - Fund 81	51,711.22	51,711.22	0.00	51,711.00	0.22





	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
On-Behalf Payments Comparison - Total All Funds					
On-Behalf Payments (AFR - KDE Web)	0.00	3,868,457.97	-3,868,457.97	3,729,739.52	138,718.45 Refer to KDE Website for On Behalf payment
On-Behalf Payments (Audit)	0.00	0.00	0.00	191,106.00	-191,106.00 Refer Pg 35 Financial Audit Report for On Behalf
0. D. L. (C	0.00	0.040.457.07	0.0/0.457.07	0.500 (00.50	pmts
On-Behalf Payments (Audit - KDE Web)	0.00	-3,868,457.97	3,868,457.97	-3,538,633.52	-329,824.45
0	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Government Assets - Fund 8	0.00	0.00	0.00	0.00	0.00 B
Additions	0.00	0.00	0.00	0.00	0.00 Program Error
Deductions	1,296,648.65	1,299,087.92	-2,439.27	0.00	1,299,087.92
Change Total assets	-1,296,648.65	-1,299,087.92	2,439.27	0.00	-1,299,087.92
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-1,296,648.65	-1,299,087.92	2,439.27	0.00	-1,299,087.92
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Food Service Assets - Fund 81					
Additions	0.00	0.00	0.00	0.00	0.00 Program Error
Deductions	51,711.22	51,711.22	0.00	0.00	51,711.22
Change Total assets	-51,711.22	-51,711.22	0.00	0.00	-51,711.22
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	-51,711.22	-51,711.22	0.00	0.00	-51,711.22
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Day Care Assets - Fund 82					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Adult Education Assets - Fund 84					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00
. 1.1 1.10.10 00, 200,	0.00	0.00	0.00	0.00	0.00



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Total Fixed Assets					
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00 See Above
Total Deductions - Fixed Assets	1,348,359.87	1,350,799.14	-2,439.27	0.00	1,350,799.14
Change in Total Fixed Assets	-1,348,359.87	-1,350,799.14	2,439.27	0.00	-1,350,799.14
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	-1,348,359.87	-1,350,799.14	2,439.27	0.00	-1,350,799.14

